

SENATE No. 1287

The Commonwealth of Massachusetts

PRESENTED BY:

Brian A. Joyce

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to a senior property tax credit.

PETITION OF:

NAME:

Brian A. Joyce

DISTRICT/ADDRESS:

Norfolk, Bristol and Plymouth

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01741 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO A SENIOR PROPERTY TAX CREDIT.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Subsection (k) of section 6 of chapter 62 of the General Laws, as so appearing, is
2 hereby amended by striking out paragraph (2) and inserting in place thereof the following paragraph:—
3 (2) An owner or tenant of residential property located in the commonwealth, who is 65
4 years of age or older, who is not a dependent of another taxpayer and who occupies said
5 property as his principal residence, shall be allowed a credit equal to the amount by
6 which the real estate tax payment or the rent constituting real estate tax payment exceeds
7 8 per cent of the taxpayer's total income, but the credit shall not exceed \$1,000.